WHAT IS CLAIMED IS:

1. An electronic data record comprising data of an invoice, the record including a plurality of data fields, the plurality of data fields comprising:

a data field for characterization of a state of the processing of the invoice.

- 2. The electronic data record of claim 1, wherein the data field comprises one or more characters for the characterization of the state.
- 3. The electronic data record of claim 1, wherein the data field is linked to a table, which comprises a description of the state.
- 4. The electronic data record of claim 1, wherein the data field is directly or indirectly linked to a table, the table comprising one or more instructions which depend on the state and are automatically executable by a computer system.
- 5. The electronic data record of claim 1, wherein the data field is directly or indirectly linked to a table, the table comprising an assignment of the state to an event which can occur during the processing of the invoice.
- 6. The electronic data record of claim 1, wherein the electronic data record is at least partially accessible via the Internet and wherein the content of the data field for the state or a data field for comments is editable via the Internet.
- 7. The electronic data record of claim 1, wherein the data field for the state is linked to a table, the table comprising one or more state dependent proposals for changing the state.

8. A method for processing an electronic data record containing data of an invoice, the electronic data record including a plurality of data fields, the plurality of data fields comprising a data field for characterization of a state of the processing of the invoice, the method being performed by one or more processes running in a computer platform and comprising:

calling a dialogue for entering a state by a user.

- The method of claim 8, further comprising:assigning the state entered by the user to a data field for the state.
- 10. The method of claim 8, further comprising: performing at least one of selecting, sorting, evaluating, and analyzing the electronic invoice according to the state.
- 11. The method of claim 8, further comprising: calling a state dependent workflow.
- 12. The method of claim 11, wherein the state is selectable according to predefinable events.
- 13. The method of claim 8, wherein the method is for use in business software, particularly in an enterprise resource planning software.
- 14. A computer system for processing an electronic data record containing data of an invoice, the electronic data record including a plurality of data fields, the plurality of data fields comprising a data field for characterization of a state of the processing of the invoice, the computer system comprising:

memory including program instructions;

input means for entering data;

storage means for storing data; and

a processor responsive to the program instructions for calling a dialogue for entering a state by a user.

- 15. The computer system of claim 14, further comprising program instructions for assigning the state entered by the user to a data field for the state.
- 16. The computer system of claim 14, further comprising program instructions for performing at least one of selecting, sorting, evaluating, and analyzing the electronic invoice according to the state.
- 17. The computer system of claim 14, further comprising program instructions for calling a state dependent workflow.
- 18. The computer system of claim 17, wherein the state is selectable according to predefinable events.
- 19. The computer system of claim 14, wherein the computer system is for use with business software, particularly with an enterprise resource planning software.
- 20. A computer-readable medium comprising instructions for processing an electronic data record containing data of an invoice, the electronic data record including a plurality of data fields, the plurality of data fields comprising a data field for characterization of a state of the processing of the invoice, the computer-readable medium comprising

instructions for:

calling a dialogue for entering a state by a user.

- 21. The computer-readable medium of claim 20, further comprising instructions for:
 assigning the state entered by the user to a data field for the state.
- 22. The computer-readable medium of claim 20, further comprising instructions for:

 performing at least one of selecting, sorting, evaluating, and analyzing the
 electronic invoice according to the state.
- 23. The computer-readable medium of claim 20, further comprising instructions for: calling a state dependent workflow.
- 24. The computer-readable medium of claim 24, wherein the state is selectable according to predefinable events.
- 25. The computer-readable medium of claim 20, wherein the computer-readable medium comprises enterprise resource planning software.
- 26. A computer data signal embodied in a carrier wave comprising:

code for processing an electronic data record by means of one or more processes, the electronic data record containing data of an invoice, the electronic data record including a plurality of data fields, the plurality of data fields comprising a data field for characterization of a state of the processing of the invoice,

wherein the code comprises instructions for linking the data field directly or indirectly to a table, the table containing an assignment of a state to an event which can occur during the processing of an invoice.

27. A computer data signal embodied in a carrier wave comprising:

code for processing an electronic data record by means of one or more processes, the electronic data record containing data of an invoice, the electronic data record including a plurality of data fields, the plurality of data fields comprising a data field for characterization of a state of the processing of the invoice,

wherein the code comprises instructions for calling a dialogue for entering a state by a user.

- 28. An electronic data structure for an electronic data record according to any one of claims 1 to 7.
- 29. An electronic data structure according to claim 28, wherein the electronic data structure is for use with enterprise resource planning software.